

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes. These proceeds include State and Federal Aid, income derived through activities performed by the Division of Solid Waste, special levies, program activity revenue, and operation of the public school system. The funds that are classified within the Special Revenue Funds group are listed below:

- State and Federal Aid - These funds administer programs that benefit Fairfax County residents in accordance with County policy. Included are funds for programs that attempt to identify and alleviate the causes of poverty; manage grant resources for a variety of County programs ranging from public safety to human services issues; aid aging citizens within Fairfax County; and conserve and upgrade low and moderate-income neighborhoods.
 - Fund 102 - Federal/State Grant Fund
 - Fund 103 - Aging Grants and Programs
 - Fund 106 - Fairfax-Falls Church Community Services Board
 - Fund 142 - Community Development Block Grant
 - Fund 145 - HOME Investment Partnership Grant
- Consolidated Community Funding Pool - This fund was established in FY 1998 and is based on the development and implementation of a competitive process for the distribution of certain County funds.
 - Fund 118 - Consolidated Community Funding Pool: This fund provides the budget mechanism for the process by which Fairfax County awards grants to human service organizations. These grants enable community-based organizations to leverage their existing program funding to provide services that are most appropriately delivered by non-governmental organizations. Starting in FY 2001, the County will award grants from the Consolidated Community Funding Pool on a two-year funding cycle to provide increased stability for the community-based organizations. Prior to FY 2001, the County awarded grants from the pool on a one-year cycle.
- Information Technology (IT) - This fund was established in FY 1995 to support the critical role of Information Technology in improving the County's business processes and customer service, and in recognition of the ongoing investment necessary to achieve such improvements.
 - Fund 104 - Information Technology: This fund accounts for spending by project and is managed centrally by the consolidated Department of Information Technology. The General Fund and interest earnings are sources for investment in Fund 104 projects.
- Fairfax-Falls Church Community Services Board (CSB) - The CSB provides mental health, mental retardation, and alcohol and drug abuse services to families and individuals in Fairfax County, the City of Fairfax, and the City of Falls Church.
 - Fund 106 - Fairfax-Falls Church Community Services Board: Revenue is derived from a variety of sources including the cities of Fairfax and Falls Church, the State and Federal governments, client/program fees, and transfers from the General Fund.
- Solid Waste Management - These funds provide for the collection and disposal of refuse within Fairfax County, as well as the disposal of refuse delivered by local jurisdictions. Revenue is derived from collection and disposal charges of the various program components as summarized in the following fund descriptions:
 - Fund 108 - Leaf Collection: This fund accounts for leaf collection within special sanitary districts and is supported by a levy of \$.01 per \$100 assessed value on residential, commercial, and industrial properties within the collection districts. The FY 2001 levy of \$.01 per \$100 assessed value is unchanged from the FY 2000 rate.

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- Fund 109 - Refuse Collection and Recycling Operations: This fund is responsible for the collection of refuse within specially approved residential sanitary districts through the Residential and General Collection (R&G) Program. Fund 109 is also responsible for refuse collection for County agencies through the County Agency Routes (CAR) Program and the Solid Waste Reduction and Recycling Centers (SWRRC) Program, which operates from two locations in the County. In addition, Fund 109 administers the Commonwealth mandated Countywide recycling program on behalf of the Solid Waste Refuse Disposal and Resource Recovery Operations.

In FY 2001, the annual collection fee/levy charged for the R&G Program will remain at the FY 2000 fee of \$210 per household. The user charge for citizens who utilize the services of the SWRRC will remain at the current annual level of \$185 per user. The rate to be charged to County agencies in FY 2001, which is formula-driven, is calculated at \$3.34 per cubic yard. This is a decrease of \$.07 from the FY 2000 Adopted Budget Plan rate of \$3.41.

- Fund 110 - Refuse Disposal: Provides for the disposal of solid waste generated within Fairfax County and also coordinates the Citizens' Disposal Facilities (CDF), Household Hazardous Waste (HHW), Waste Inspection, White Goods, and Battery programs. In FY 2001, the disposal system fee will remain at \$45 per ton. However, a discount fee of \$34 per ton will be given to all haulers who contract with the County to deliver their waste tonnages to the County disposal facilities. The discounted rate represents a \$2 per ton reduction from the FY 2000 rate of \$34 per ton.
- Fund 112 - The Energy Resource Recovery (ERR) Facility: This fund is responsible for the incineration of refuse collected in Fairfax County and other local jurisdictions. Revenue is derived from a \$28 per ton tipping fee, which is formula-driven and based on the operation, maintenance, and administrative costs of the facility. The FY 2001 fee remains at the FY2000 rate.
- Fund 114 - I-95 Refuse Disposal: This fund provides for the overall operation of the I-95 Landfill which is a multi-jurisdictional deposit site dedicated to the disposal of ash generated by the County's Energy Resource Recovery (ERR) Facility and other local jurisdictions. In FY 2001, the rate charged for the disposal of ash at the landfill will be \$11.50 per ton, a decrease of \$2.50 per ton from the FY 2000 fee of \$14 per ton.
- Community Centers - These funds provide for the construction, operation, and maintenance of community centers for use by the residents within the special tax districts who pay a special levy based on assessed value of real property.
 - Fund 111 - Reston Community Center: This special tax district operates with a levy of \$.06 per \$100 assessed value on residential, commercial, and industrial properties located within the district. The FY 2001 levy is unchanged from the FY 2000 rate.
 - Fund 113 - McLean Community Center: This special tax district operates with a levy of \$.028 per \$100 assessed value on residential, commercial, and industrial properties within the district. The FY 2001 levy is unchanged from the FY 2000 rate.
 - Fund 115 - Burgundy Village Community Center: This fund operates with a special levy of \$.02 per \$100 assessed value on residential, commercial, and industrial properties within the special tax district. The FY 2001 levy is unchanged from the FY 2000 rate.

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- Forest Integrated Pest Management Program (formerly Gypsy Moth Suppression Program) - This fund was created in FY 1993 and provides for the suppression of gypsy moth insects through the development and implementation of treatment plans and is administered by the Division of Design Review of the Department of Public Works and Environmental Services.
 - Fund 116 – Forest Integrated Pest Management Program: This fund gains revenue through a special Countywide tax levy on residential, commercial, and industrial properties. Due to the cyclical nature of the gypsy moth population, a tax reduction was made in FY 1997 (from \$0.0014 to \$0.0010 per \$100 assessed value). During this period, the gypsy moth population declined and, as a result, this special tax levy was suspended in FY 1998. Recently, State legislation has been enacted to extend the program to allow the treatment of the cankerworm pests as well as the Gypsy Moth, which also shows signs of increasing numbers. Consequently, in FY 2001, \$0.00096 per \$100 of assessed value will be implemented to broaden the treatment program.
- Contributory Agencies
 - Fund 119 - Contributory Fund: This fund was established in FY 2001 to reflect the General Fund support for contributory agencies. Funding for these various organizations and/or projects was previously included in the General Fund under Agency 88, Contributory Agencies. However, because the expenditures made to these organizations are typically not in direct support of County operations, a separate fund will be established in FY 2001 to more accurately reflect the nature of these contributions.
- Fund 120 - E-911 Fund: This fund was created during the FY 2001 Add-On process to satisfy a State legislative requirement that E-911 revenues and expenditures be accounted for separately. All expenditures directly associated with the Public Safety Communications Center (PSCC) will continue to be reflected in the Police Department's budget and will be billed to Fund 120. In addition, information technology project expenses associated with the PSCC will now be budgeted in Fund 120. A General Fund transfer will cover any difference between revenues and expenditures in this fund.
- Program Activity Revenue - These funds' primary sources of revenue are derived from receipts generated through program operations.
 - Fund 100 - County Transit Systems: Reflects activity for County-managed bus and commuter rail service. The primary source of revenue is support from the County's General Fund, which in FY 2001 is \$15,902,018.
 - Fund 105 - Division of Cable Communications: Administers the County's Cable Communications Ordinance and Franchise Agreement, monitors cable television service, and provides programming for Channel 16, the County's Government Access Channel and Channel 41, the Employee Training Channel. The primary source of revenue is franchise fees, which represent approximately 5.0 percent of the gross operating revenues generated by cable television operators within Fairfax County.
 - Fund 141 - Elderly Housing Programs: Primary sources of revenue are rental income and transfers from the General Fund to support the operations of elderly housing developments owned or operated by the Fairfax County Redevelopment and Housing Authority on behalf of the County. In FY 2001, General Fund support is \$1,359,404 for this program.
 - Fund 143 - Homeowner and Business Loan Programs: Primary sources of revenue include the repayment of loans from the Home Improvement Loan Program, repayment of business loans, and second trusts from homeowners under the Moderate Income Direct Sales Program.
 - Fund 144 - Housing Trust Fund: Sources of revenue that support the activities of the Housing Trust Fund include proceeds derived from developers as a result of negotiated proffered contributions, interest earnings, and contributions from the General Fund. In FY 2001, \$1,900,000 is provided from the General Fund to support the Affordable Housing Program.

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- Operation of the Public School System - These funds provide for recording expenditures required to operate, maintain, and support the Fairfax County Public School system programs, as well as the procurement, preparation, and serving of student breakfasts, snacks, and lunches. Primary sources of revenue include Federal and State aid, transfers from the General Fund, and receipts derived through food sales.
 - Fund 090 - Public School Operating
 - Fund 191 - Public School Food and Nutrition Services
 - Fund 192 - Public School Grants and Self-Supporting Programs
 - Fund 193 - Public School Adult and Community Education

It should be noted that the narratives for Funds 141, 142, 143, 144, and 145 can be found in the Housing and Community Development Programs section.